

**Missouri Department of  
Natural Resources  
Administrative Policies and Procedures**

**Chapter 7 Financial Management/Purchasing**

**Relocation and Recruitment Expenses Policy**

**Effective date**

**Revised**

**Number: 7.03**

**March 15, 2004**

**REFERENCES**

State of Missouri Travel Regulations 1 CSR 10-11.010

Purchasing and Materials Management: 1 CSR 40-1.010 through 40-1.080

*Related DNR policies*

Purchasing 7.06

Payment 7.07

**DEFINITIONS**

*Temporary living expenses:* hotel expenses or temporary apartment rental with utilities. No meals or other expenses are included.

**GENERAL PROVISIONS**

The state travel regulations and provisions for purchasing will be followed for any relocation or recruitment expenses. Department payment requirements must also be followed.

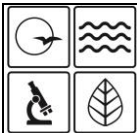
**Relocation**

Division directors may approve payment of moving expenses for current employees or prospective employees when the move is determined to be in the best interest of the department. The division director shall state if reimbursement of relocation expenses is approved in the appointment letter. A copy of this policy should be enclosed with the appointment letter.

Neither the department nor the state of Missouri are responsible for loss or damage incurred during the move. Staff who relocate under an approved payment are advised to purchase their own insurance.

The actual cost of moving an existing employee's household effects and family may be covered. Competitive state procurement processes must be followed. The payment of moving expenses for a new employee and his or her family is limited to an amount not to exceed ten percent (10%) of the employee's initial annual salary.

The moving expense may include one round trip by the employee and family to locate a new residence and one one-way trip by the employee and family to make the actual move (part of 10% maximum for new employees).



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Temporary living expenses for up to thirty (30) calendar days are allowable. No meals or other expenses are allowable.

Payment for an existing employee may be in the form of reimbursement to the employee based on an expense account form and/or a direct billing to the department.

Payment for a new employee shall be in the form of reimbursement to the employee based on an expense account form.

Moving expense reimbursement is a fringe benefit that must be reported to the Internal Revenue Service. Moving expense reimbursement includes payments to employees and payments for directly-billed invoices from vendors such as moving companies. The Human Resources Program will report any moving expense reimbursement, whether it was to the employee or to a vendor. A reported moving expense payment will appear on the recipient's paycheck stub for the month in which it is reported. The amount reported on the paycheck stub will be included in gross taxable wages, and will be noted as a fringe benefit on the recipient's Form W-2. Some moving expenses, if reimbursed, may require the withholding of federal, state, and Social Security taxes when the reimbursement is reported.

**Recruitment**

A recommendation for reimbursement of travel expenses for interviewees for positions within the department are made to, reviewed, and approved or denied by the division director in advance of the travel. The division director will include consideration of the uniqueness of the position(s) in question and that the availability of applicants is inadequate. The travel reimbursement is limited to those expenses essential to recruitment for the Department of Natural Resources.

Payment shall be in the form of reimbursement based on an expense account form and/or a direct billing to the department. Allowable travel expenses for recruitment is the same as those for all employees outlined in the State of Missouri Travel Regulations. Expenses that may be covered include transportation, lodging and meals.

Questions about this policy should be referred to the Accounting Program, Division of Administrative Support.